

Edoardo TRAVERSA

Born in Bologna (Italy), April 15, 1980

Belgian and Italian.

Married; two children.

Languages spoken: French, Italian, English, German, Spanish and Dutch.



Professional address : 1 / Centre de Recherche Interdisciplinaire Droit Entreprise Société–Jean Renauld Faculté de Droit et de Criminologie / Institut de recherches interdisciplinaires en sciences juridiques (JUR–I) SSH/JURI/PJES, Collège Thomas More Université Catholique de Louvain

Place Montesquieu, 2, bte L2.07.01 1348 Louvain-la-Neuve Belgium

Tel : +32–10–47 22 82 or 47 58 (secr.) Fax : + 32 –10– 47 47 57

Internet page : [www.uclouvain.be/edoardo.traversa](http://www.uclouvain.be/edoardo.traversa); [www.uclouvain.be/taxlaw](http://www.uclouvain.be/taxlaw)

2/ Liedekerke Law Firm, Boulevard de l'Empereur 3 1000 Bruxelles

Tel : +32– 2– 551 14 11 or 14 26/91 (secr.) Fax : + 32 – 2 – 551 14 04

Internet page : [www.liedekerke.com](http://www.liedekerke.com)

Private Address: rue Dekens, 13 1040 Brussels – Belgium

SCIENTIFIC ACTIVITY

Current :

- Visiting Professor at the Institute for Austrian and International Tax Law, Wirtschaftsuniversität Vienna, Austria (academic year 2013–2014)
- Vice–Dean of the UCL Law Faculty in charge of International relations (since 2009)
- Professor of Tax Law, Faculty of Law, Catholic University of Louvain, Belgium (since 2008)

Courses taught: General Tax Law, Business taxation, Belgian and European VAT, European and International Tax law, Introduction to Belgian law for exchange students

- Holder of the PricewaterhouseCoopers Chair in Tax law of the UCL (since 2009)
- Academic coordinator of the Advanced Master in Tax Law, jointly organized by the UCL and the University of Bologna (since 2009)

2007 – 2008: Guest Lecturer, Faculty of Law, UCL, Belgium (course : General Tax law)

### PUBLICATIONS, CONFERENCES AND LECTURES

- Guest lecturer at the universities of WU Vienna (2013), Münster (2012–2014), Malaga (2012), Facultés universitaires Saint-Louis, Brussels (2011–2013) and Bologna (2010–2011)
- Over 80 publications since 2004 in five different languages (FR, EN, IT, ES, NL) covering international, European and Belgian tax law, as well as interdisciplinary topics in the area of taxation (public finance, economics, social security, ...)
- Numerous conferences and seminars since 2004, in the area of international, European and Belgian tax law, organized by European and Latin American universities, as well as by international organizations (European Commission) and international scientific associations (International Fiscal association, Latin American Institute for Tax Law–ILADT)
- Expert consulted on taxation and public finance issues by several public authorities : European Parliament (2008–2010), Belgian Federal Parliament (2013), Belgian Federal Government (2011), Wallonia Region of Belgium (2012), Brussels Region of Belgium (2013)

### PROFESSIONAL ACTIVITY

Current: *Of Counsel* at *Liedekerke Wolters Waelbroeck Kirkpatrick* Law Firm, Brussels, Belgium (since 2007)

### EDUCATION AND RESEARCH

2007 – Ph. D. in Tax Law, Catholic University of Louvain, Belgium and University of Bologna, Italy, 2007 (subject : The application of EU Tax Law to the regional and local bodies of the Member States).

April– July 2007: Visiting Researcher *at the Institute for Austrian and International Tax Law* (Dir.: Prof. Michael LANG), WU Vienna, Austria.

2003–2007: Research Fellow of the Belgian Foundation for Scientific Research (FNRS), at the Department of Economic and Social Law, Catholic University of Louvain, Belgium

2003 – Diploma « Grundkenntnisse im Deutschen Recht », Humboldt Universität, Berlin, Germany.

2002 – Master’s Degree in Law (*Magna cum Laude*), Catholic University of Louvain, Belgium, 1999– Bachelor’s Degree in Law (*Magna cum Laude*), Saint-Louis University, Belgium.

### MEMBERSHIPS, ASSOCIATIONS AND SCIENTIFIC JOURNALS

- International Fiscal association (IFA), Belgian branch, Executive committee (2010–2013), YIN Representative (since 2009)
- European Association of Tax Law Professors (EATLP)
- *Grandes Conférences Catholiques*, Executive Committee
- World Journal of VAT/GST Law (Hart Publishing), Belgian correspondent
- *Rivista di diritto tributario internazionale* (University La Sapienza –Rome, Italy), Belgian correspondent

### ONGOING RESEARCH PROJECTS AND PH. D. RESEARCH SUPERVISION

- “Towards common principles in European Tax law?” (with Oxford University Center of Business Taxation, since 2013)
- “Border tax adjustments and EU law” (researcher : Alice Pirlot – since 2012)
- “Towards a tax treaty model for Latin–American countries”, Instituto Latinoamericano de Derecho Tributario (ILADT), since 2008
- “Implementation of VAT/GST in the Democratic republic of Congo: comparison with European countries” (researcher : Justin Mastaki, Université Catholique de Bukavu, Congo– since 2011)
- “International, European and domestic aspects of the legal implications of transfer of seat of companies”, PWC Chair of Tax Law, Pd. D. research (researcher: Edouard–Jean Navez, UCL – since 2009)
- “EU law and taxation of activities of general interest: direct taxation and VAT aspects”, National Bank of Belgium, (researcher : Barbara Vintras, UCL– since 2010)

### ANNEX 1 – LIST OF MOST RELEVANT PUBLICATIONS IN EUROPEAN TAX LAW (LAST 5 YEARS)

#### ▪ BOOKS

3. I. RICHELLE, W. SCHÖN and E. TRAVERSA (eds.), *Allocating Taxing Powers within the European Union*, Series: MPI Studies in Tax Law and Public Finance, Vol. 2, 2013, 231p.

2. E. TRAVERSA, *L'autonomie fiscale des Régions et des collectivités locales des Etats membres face au droit communautaire. Analyse et réflexion à la lumière des expériences belge et italienne* (Doctoral Thesis), Larcier, 2010, 572p.

1. J. MALHERBE, Ph. MALHERBE, I. RICHELLE and E. TRAVERSA, *Direct taxation in the case-law of the European Court of Justice*, Larcier, 2008, 322p.

▪ STUDIES

1. J. MALHERBE, Ph. MALHERBE, I. RICHELLE and E. TRAVERSA, *The impact of the Rulings of the European Court of Justice in the area of direct taxation*, requested by the European Parliament's Committee on Economic and Monetary Affairs, 1<sup>st</sup> edition: April 2008, 2<sup>nd</sup> edition : November 2011, available on [www.europarl.eu](http://www.europarl.eu).

▪ ARTICLES

10. E. TRAVERSA, « Il divieto di doppia imposizione », in A. DI PIETRO/Th. TASSANI (eds.), *I principi europei del diritto tributario*, CEDAM, 2013, pp. 327–355.

9. E. TRAVERSA and Ch.-A. HELLEPUTTE, “Taxation of EU resident companies”, M. LANG, P. PISTONE, J. SCHUCH, C. STARINGER, A. STORCK (eds.), *Corporate Income Taxation In Europe*, Edward Elgar Publishing Ltd, 2013, pp. 1–38 (ISBN 9781782545415).

8. E. TRAVERSA et M. BOURGEOIS, « L'influence du droit de l'Union européenne sur l'autonomie fiscale régionale » in E. VANDENBOSSCHE et S. VAN DROOGHENBROECK (eds.), *Europese voorschriften en staatshervorming / Contraintes européennes et réforme de l'Etat*, La Charte, 2013, pp. 271–293.

7. E. TRAVERSA AND B. VINTRAS, “The territoriality of tax incentives within the single market”, in I. RICHELLE, W. SCHÖN and E. TRAVERSA (eds.) *Allocating Taxing Powers within the European Union*, Series: MPI Studies in Tax Law and Public Finance, Springer, Vol. 2, 2013, pp. 171–196.

6. E. TRAVERSA, “The Selectivity Test: The Concept of ‘Regional Aid’”, in A. RUST and C. MICHEAU (eds.), *State Aid and Tax Law*, Kluwer Law International, 2013, p. 119–135. (ISBN 9789041145574)

5. E. TRAVERSA and E.-J. NAVEZ, « Chronique de droit fiscal européen », *J.D.E.* (since 2004).

4. E. TRAVERSA and Ch.-A. HELLEPUTTE, “What to do with CJEU case law? The (unexpected) answers of Belgium in the real estate sector following the Temco case”, *World Journal of VAT/GST Law* 2 (2), pp. 129–135

3. N. CHALIFOUR, A. GRAU RUIZ and E. TRAVERSA, “Multilevel Coordination: The Implications of Legal Competences to Collect, Administer and Regulate Environmental Tax Instruments”, in J. MILNE and M. SKOU ANDERSEN (ed.), *Handbook of Research on Environmental Taxation*, Edward Elgar Publishing Ltd, 2012, p. 249–272.

2. E. TRAVERSA, “Is it still room left in EU law for tax autonomy of Member States’ regional and local authorities?”, (2011) 20 *EC Tax Review* 1, pp. 4–15, also published

in Portuguese–Brazilian under the title “Federalismo fiscal interno e integração europeia : quadro legislativo geral e assuntos atuais”, *Revista Direito Tributario Atual*, n°27, 2012.

1. E. TRAVERSA and D. MODONESI, “Principi giuridici e nuove forme d’imposta sul reddito”, *Derecho Tributario global*, 2010, n°1, p. 213–233